

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method to manufacture a semiconductor device, comprising:

forming opening sections in a semiconductor substrate;

forming dielectric films on bottom surfaces and side surfaces within the opening sections;

forming embedded electrodes inside the opening sections after forming the dielectric films on bottom surfaces and side surfaces within the opening sections; and

spin etching the semiconductor substrate from a back surface of a surface of the semiconductor substrate where the opening sections are formed; to expose at least a part of the dielectric films formed on the bottom surfaces within the opening sections and make the opening sections penetrate the semiconductor substrate; and

removing at least the part of the dielectric films formed on the bottom surfaces within the opening sections to expose the embedded electrodes to thereby thin down the semiconductor substrate and make the opening sections penetrate the semiconductor substrate.

2-3. (Canceled)

4. (Previously Presented) The method to manufacture a semiconductor device according to claim 1, further comprising:

grinding the semiconductor substrate from the back surface thereof before making the opening sections penetrate the semiconductor substrate.

5. (Previously Presented) The method to manufacture a semiconductor device according to claim 1, in making the opening sections penetrate the semiconductor substrate, an etching rate for the semiconductor substrate changing with time.

6. (Previously Presented) The method to manufacture a semiconductor device according to claim 1, in making the opening sections penetrate the semiconductor substrate, the etching rate for the semiconductor substrate changing from a first etching rate to a second etching rate that is lower than the first etching rate.

7. (Currently Amended) The method to manufacture a semiconductor device according to ~~claim 3~~claim 1, in exposing the embedded electrodes, the dielectric films are removed by grinding the dielectric films exposed.

8. (Previously Presented) The method to manufacture a semiconductor device according to claim 1, further comprising:

attaching a retaining member on the surface of the semiconductor substrate where the opening sections are formed, before making the opening sections penetrate the semiconductor substrate.

9. (Previously Presented) The method to manufacture a semiconductor device according to claim 8, the retaining member including a base member and an adhesive layer provided on a surface of the base member, and the base member being one of a tape, a film, a light-transmissive substrate and another substrate.

10. (Currently Amended) A method to manufacture a semiconductor module, comprising:

forming opening sections in a first semiconductor substrate;

forming dielectric films on bottom surfaces and side surfaces within the opening sections;

forming embedded electrodes inside the opening sections after forming the dielectric films on bottom surfaces and side surfaces within the opening sections;

spin etching the semiconductor substrate from a back surface of a surface of the semiconductor substrate where the opening sections are formed; to expose at least a part of the dielectric films formed on the bottom surfaces within the opening sections and make the opening sections penetrate the semiconductor substrate;

removing at least the part of the dielectric films formed on the bottom surfaces within the opening sections to expose the embedded electrodes; and ~~to thereby thin down the semiconductor substrate and make the opening sections penetrate the semiconductor substrate; and~~

mounting the first semiconductor substrate on a second semiconductor substrate having electrodes, and electrically connecting the embedded electrodes and the electrodes.